PROVINCIAL UPDATE ON AUDITOR GENERAL RECOMMENDATIONS

AS AT OCTOBER 31, 2012

Introduction

In May 2011, the province committed to update Nova Scotians every six months on its progress in implementing Auditor General's recommendations.

This report provides a brief summary of the recommendations, responses and status of the recommendations from April 2009 to May 2012. A summary response from each department is found in *Appendix 1* at the end of this report, with a breakdown of the recommendations by chapter and status.

Appendix 2 provides a summary of the status of all 2005 to 2008 Auditor General's recommendations. *Appendix 3* provides a summary of the TAGR system, the TAGR Steering Committee, and the internal processes involved in responding to Auditor General recommendations.

Background

Year	Month	Chapters	Number of Recommendations
2012	May	1 - follow-up on the status of the 2005 to 2009 recommendations; 4 - performance audits	77
2012	January	4 - financial reporting; 1 - follow-up on the status of the 2005 to 2009 recommendations	27
2011	November	5 - performance audits	43
2011	May	6 - performance audits; 1 - follow-up on the status of the 2005 to 2008 recommendations	101
2010	November	3 - performance audits; 3 - financial reporting	82
2010	June	3 - performance audits; 1 - follow-up on the status of the 2007 recommendations	43
2010	February	3 - performance audits; 3 - financial reporting	59
2009	July	1 - special report on Pandemic Preparedness	33
2009	April	3 - performance audits; 1 - follow-up on the status of the 2006 recommendations	47

Qualifying Statement (Disclaimer)

The information in this report is based on the applicable department's reporting of the status of the recommendations assigned to them. The Auditor General performs follow up reviews two years after the release of a report; as such, the status updates in this report have not been reviewed and could result in some future adjustments when reviewed by the Auditor General.

Timing

Information in this report is as at October 31, 2012, and is based on information in the Tracking Auditor General Recommendations (TAGR) System.

Overall Statistics

2012 Recommendations: 102 recommendations made by the Auditor General have been accepted; 53% of these recommendations are considered complete by departments

2011 Recommendations: 142 recommendations made by the Auditor General have been accepted; 48% of these recommendations are considered complete by departments

2010 Recommendations: 181 recommendations made by the Auditor General have been accepted; 64% of these recommendations are considered complete by departments

2009 Recommendations: 76 recommendations made by the Auditor General have been accepted; 82% of these recommendations are considered complete by departments.

- Accepted status refers to the following status categories: complete, work in progress, planning stage, and no progress to date but plan to action.

- Complete status refers to the following status categories: complete.

Year	# of Reports	# of Special Reports	Total Recommendations	Recommendations Accepted [2] & [3]	Recommendations Accepted & Complete
2012 [1]	2	0	104	102	53%
2011	2	0	144	142	48%
2010	2	1	184	181	64%
2009	1	1	80	76	82%

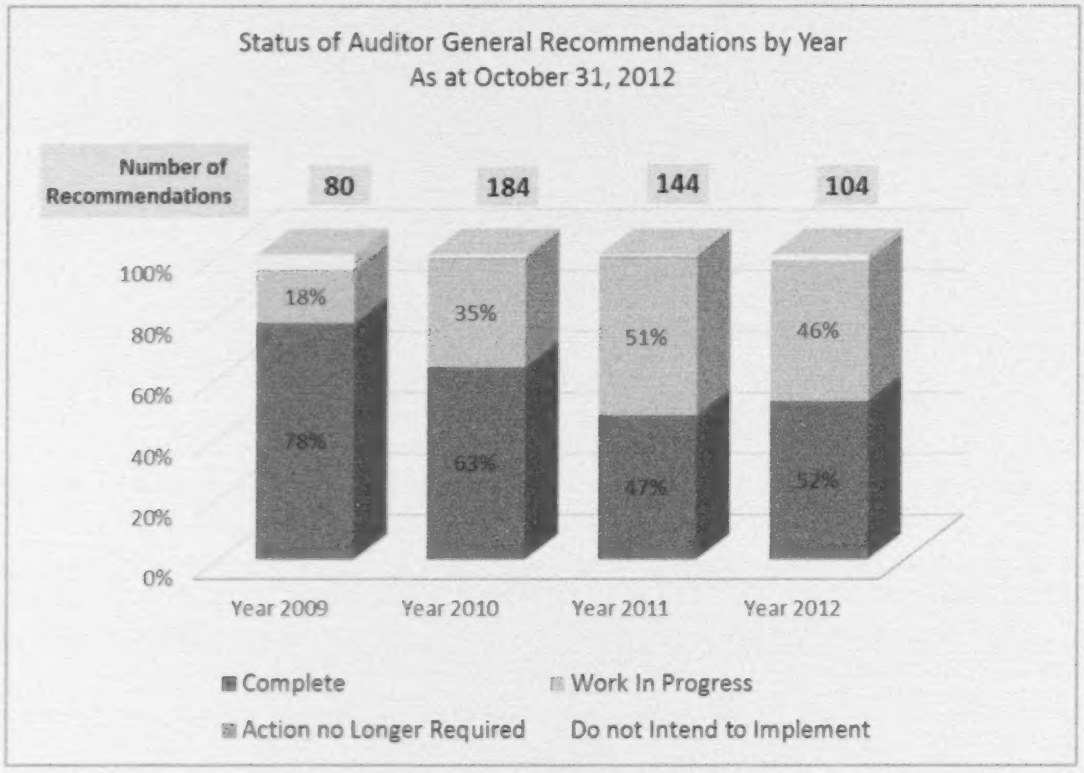
1) Two reports released as at October 31st, 2012

2) Percentage of recommendations accepted includes responses with "complete", "work in progress", " planning stage", and "no progress to date but plan to action"

3) Statistics collected from the TAGR System as at October 31, 2012

Comparison of Years

For a comparison to prior years, the table (below) outlines the number of recommendations and percentage of completed. Percentages below are based on total recommendations, not just recommendations accepted and complete as presented earlier.



The January 2012 AG report had 27 recommendations, of which 25 were assigned to Department of Finance. At the time the AG's report was released, Department of Finance was already working on the majority of the recommendations.

The table outlines in more detail the reports, chapters, number of recommendations and status of the recommendations.

Recommendations by Chapter	Complete	Work in Progress	Action no Longer Required	Do not Intend to implement	Total Recommendations
May 2012					
Chapter 2: Follow-up of 2005 to 2009 Performance Audit Recommendations	1	-	-	1	2
Chapter 3: Addiction Services at Annapolis Valley Health	2	10	-	1	13
Chapter 4: Infection Prevention and Control at Cape Breton District Health	13	16	-	-	29
Chapter 5: Nova Scotia Prescription Monitoring Program	4	13	-	-	17
Chapter 6: Office of Public Trustee	11	5	-	-	16
January 2012					
Chapter 2: Results of Financial Audits and Reviews	16	3	-	-	19
Chapter 3: Governance and Control Framework	7	-	-	-	7
Chapter 5: Review of Audit Opinions and Management Letters	-	1	-	-	1
November 2011					
Chapter 2: Disaster Preparedness – Major Government Information Systems	1	14	-	-	15
Chapter 3: Meat Inspection Program	5	11	-	-	16
Chapter 4: Protection of Persons in Care	3	6	-	-	9
Chapter 5: Canada-Nova Scotia Offshore Petroleum Board	-	1	-	-	1
Chapter 6: Implementation of Nunn Commission of Inquiry	-	1	-	1	2
May 2011					
Chapter 2: Follow-up of 2005, 2006, 2007 and 2008 Recommendations	3	-	-	-	3
Chapter 3: Financial Assistance to Businesses through NSBI and IEF	16	2	-	-	18
Chapter 4: Colchester Regional Hospital Replacement	10	3	1	-	14
Chapter 5: Long Term Care – New and Replacement Facilities	1	6	-	-	7
Chapter 6: Office of the Fire Marshal	12	13	-	-	25
Chapter 7: Registry of Motor Vehicles	11	10	-	-	21
Chapter 8: Registry of Motor Vehicles Information and Technology	6	7	-	-	13
November 2010					
Chapter 2: Rent Supplement Housing	7	2	-	-	9
Chapter 3: Services for Persons with Disabilities	9	20	-	-	29
Chapter 4: Registry Systems	16	8	-	-	24
Chapter 5: Government Financial Reporting	10	8	1	1	20
June 2010					
Chapter 2: Financial Assistance to Businesses Through NSBI and IEF	4	2	-	-	6
Chapter 3: Management of Contaminated Sites	9	8	-	-	17
Chapter 4: Mental Health Services	11	8	-	-	19
Chapter 5: Follow-up of 2007 Recommendations	1	-	-	-	1
February 2010					
Chapter 2: Electronic Health Records	3	5	-	-	8
Chapter 3: Contract Management of Public-Private Partnership Schools	21	-	-	-	21
Chapter 4: Members' Constituency and Other	9	-	-	-	9
Chapter 5: Government Financial Reporting	16	4	-	1	21
July 2009					
Chapter 1: Pandemic Preparedness	30	3	-	-	33
April 2009					
Chapter 2: Government-wide: Audit Committees	9	2	-	3	14
Chapter 3: Government-wide: Information Technology Security	15	5	-	1	21
Chapter 4: Truck Safety	7	4	-	-	11
Chapter 5: Follow-up of 2006 Audit Recommendations	1	-	-	-	1
Total	**300**	**201**	**2**	**9**	**512**
Percentages	59%	39%	0%	2%	100%

Allocation of Recommendations by Years to Departments/Offices:

Recommendations by Department/Office	Complete	Work in Progress	Action no Longer Required	Do not Intend to Implement	Total Recommendations
Allocation of 2012 Recommendations					
Departments					
Education	-	1	-	-	1
Health and Wellness	19	39	-	1	59
Finance	22	3	-	-	25
Justice	11	5	-	-	16
Labour and Advanced Education	1	-	-	-	1
Public Service Offices					
Treasury Board Office	1	-	-	1	2
Allocation of 2011 Recommendations					
Departments					
Agriculture	5	11	-	-	16
Community Services	-	3	-	-	3
Economic and Rural Development and Tourism	16	2	-	-	18
Energy	-	1	-	-	1
Finance	-	5	-	-	5
Health and Wellness	14	10	1	-	25
Justice	-	1	-	1	2
Labour and Advanced Education	12	13	-	-	25
Service Nova Scotia and Municipal Relations	16	17	-	-	33
Public Service Offices					
Chief Information Office	2	9	-	-	11
Treasury Board Office	3	2	-	-	5
Allocation of 2010 Recommendations					
Departments					
Community Services	16	22	-	-	38
Economic and Rural Development and Tourism	3	2	-	-	5
Education	21	-	-	-	21
Environment	9	8	-	-	17
Finance	25	11	1	2	39
Health and Wellness	14	14	-	-	28
Service Nova Scotia and Municipal Relations	14	7	-	-	21
Transportation and Infrastructure Renewal	2	-	-	-	2
Public Service Offices					
Chief Information Office	2	1	-	-	3
Executive Council Office	1	-	-	-	1
Legislative Services	9	-	-	-	9
Allocation of 2009 Recommendations					
Departments					
Education	-	-	-	2	2
Finance	1	-	-	-	1
Health and Wellness	28	3	-	-	31
Justice	1	1	-	-	2
Service Nova Scotia and Municipal Relations	5	1	-	-	6
Transportation and Infrastructure Renewal	2	3	-	-	5
Public Service Offices					
Chief Information Office	15	5	-	1	21
Executive Council Office	2	-	-	-	2
Treasury Board Office	8	1	-	1	10
Total	**300**	**201**	**2**	**9**	**512**
Percentages	59%	39%	0%	2%	100%

Recommendations by Department/Office Allocation of 2009 to 2012 Recommendations	Complete	Work in Progress	Action no Longer Required	Do not Intend to Implement	Total Recommendations	Percentage of Total Recommendations
Departments						
Agriculture	5	11	-	-	16	3.1%
Community Services	16	25	-	-	41	8.0%
Economic and Rural Development and Tourism	19	4	-	-	23	4.5%
Education	21	1	-	2	24	4.7%
Energy	-	1	-	-	1	0.2%
Environment	9	8	-	-	17	3.3%
Finance	48	19	1	2	70	13.7%
Health and Wellness	75	66	1	1	143	27.9%
Justice	12	7	-	1	20	3.9%
Labour and Advanced Education	13	13	-	-	26	5.1%
Service Nova Scotia and Municipal Relations	35	25	-	-	60	11.7%
Transportation and Infrastructure Renewal	4	3	-	-	7	1.4%
Public Service Offices						
Chief Information Office	19	15	-	1	35	6.8%
Executive Council Office	3	-	-	-	3	0.6%
Legislative Services	9	-	-	-	9	1.8%
Treasury Board Office	12	3	-	2	17	3.3%
Total by Status	**300**	**201**	**2**	**9**	**512**	
Percentages	59%	39%	0%	2%	100%	

Appendix 1: For more detail on the 2009 to 2012 recommendations please visit the following departments/offices' websites:

Departments:

Agriculture
http://www.gov.ns.ca/agri/department/

Community Services
http://www.gov.ns.ca/coms/department/Publications.html

Economic and Rural Development and Tourism
http://www.gov.ns.ca/econ/publications/

Education
http://www.ednet.ns.ca/document_depot.shtml

Energy
http://www.gov.ns.ca/energy/publications-and-reports/

Environment
http://www.gov.ns.ca/nse/resources/publications.asp

Finance
http://www.gov.ns.ca/finance/en/home/publications/accountabilityreport.aspx

Health and Wellness
http://www.gov.ns.ca/dhw/corporate-reports.asp

Justice
http://www.gov.ns.ca/just/publications/

Labour and Advanced Education
http://www.gov.ns.ca/lae/pubs/

Service Nova Scotia and Municipal Relations
http://www.gov.ns.ca/snsmr/business-plan.asp

Transportation and Infrastructure Renewal
http://www.gov.ns.ca/tran/businessplan.asp

Appendix 1 *continued*: For more detail on the 2009 to 2012 recommendations please visit the following departments/offices' websites:

Offices:

Chief Information Office
http://gov.ns.ca/cio/publications/

Executive Council Office
http://www.gov.ns.ca/exec_council/OfficePublications.html

Legislative Services
http://nslegislature.ca/index.php/people/offices/speakers-administrative-office/

Treasury Board Office
http://www.gov.ns.ca/exec_council/OfficePublications.html

Appendix 2: 2005 to 2008 Recommendations

Overall statistics:

2008 Recommendations: 127 recommendations made by the Auditor General have been accepted; 81% of these recommendations are considered complete by departments.

2007 Recommendations: 59 recommendations made by the Auditor General have been accepted; 80% of these recommendations are considered complete by departments.

2006 Recommendations: 99 recommendations made by the Auditor General have been accepted; 81% of these recommendations are considered complete by departments

2005 Recommendations: 114 recommendations made by the Auditor General have been accepted; 85% of these recommendations are considered complete by departments

- Accepted status refers to the following status categories: complete, work in progress, planning stage, and no progress to date but plan to action.

- Complete status refers to the following status categories: complete.

Comparison of Years:

For a comparison to prior years, the table (below) outlines the number of reports, recommendations and percentage of completed implementations.

Year	# of Reports	# of Special Reports	Total Recommendations	Recommendations Accepted [1] & [2]	Recommendations Accepted & Complete
2008	2	2	130	127	81%
2007	1	0	58	59	80%
2006	2	0	107	99	81%
2005	2	0	97	114	85%

1) Percentage of recommendations accepted includes responses with "complete", "work in progress", " planning stage", and "no progress to date but plan to action"

2) Statistics collected from the TAGR System as at October 31, 2012

Appendix 2: 2005 to 2008 Recommendations (continued)

Allocation of Recommendations		Complete	Work In Progress	Action no Longer Required	Do not Intend to Implement	Total Recommendations
February 2008						
Chief Information Office		1	4	-	-	5
Education		16	2	-	-	18
Environment		7	-	-	-	7
Finance		4	-	-	-	4
Health Promotion and Protection		15	4	-	-	19
Treasury Board Office		1	-	-	1	2
	Subtotal	**44**	**10**	**0**	**1**	**55**
	Percentages	80%	18%	0%	2%	100%
June 2008						
Labour and Advanced Education		1	-	-	-	1
	Subtotal	**1**	**0**	**0**	**0**	**1**
	Percentages	100%	0%	0%	0%	100%
October 2008						
Labour and Advanced Education		1	-	-	-	1
	Subtotal	**1**	**0**	**0**	**0**	**1**
	Percentages	100%	0%	0%	0%	100%
November 2008						
Community Services		-	-	-	1	1
Finance		24	4	-	1	29
Health and Wellness		23	5	-	-	28
Labour and Advanced Education		5	3	-	1	9
Transportation and Infrastructure Renewal		5	2	-	-	7
Treasury Board Office		-	-	-	1	1
	Subtotal	**57**	**14**	**0**	**4**	**75**
	Percentages	76%	19%	0%	5%	100%
	Total	**103**	**24**	**0**	**5**	**132**
	Percentages	78%	18%	0%	4%	100%

Allocation of Recommendations	Complete	Work In Progress	Action no Longer Required	Do not Intend to Implement	Total Recommendations
June 2007					
Community Services	7	-	-	-	7
Finance	-	1	-	-	1
Health and Wellness	24	8	-	-	32
Justice	15	3	-	-	18
Service Nova Scotia and Municipal Relations	1	-	-	-	1
Total	**47**	**12**	**0**	**0**	**59**
Percentages	80%	20%	0%	0%	100%

Appendix 2: 2005 to 2008 Recommendations (continued)

Allocation of Recommendations		Complete	Work in Progress	Action no Longer Required	Do not Intend to Implement	Total Recommendations
June 2006						
Community Services		8	1	-	1	10
Economic and Rural Development and Tourism		3	-	-	-	3
Education		23	8	1	3	35
Finance		4	2	-	-	6
Health and Wellness		10	3	2	-	15
Natural Resources		7	3	-	-	10
	Subtotal	**55**	**17**	**3**	**4**	**79**
	Percentages	70%	22%	4%	5%	100%
December 2006						
Finance		3	-	-	-	3
Health and Wellness		11	1	1	-	13
Justice		6	-	-	-	6
Public Service Commission		1	-	-	-	1
Transportation and Infrastructure Renewal		4	1	-	-	5
Treasury Board Office		-	-	-	1	1
	Subtotal	**25**	**2**	**1**	**1**	**29**
	Percentages	86%	7%	3%	3%	100%
	Total	**80**	**19**	**4**	**5**	**108**
	Percentages	74%	18%	4%	5%	100%

Appendix 2: 2005 to 2008 Recommendations (continued)

Allocation of Recommendations		Complete	Work in Progress	Action no Longer Required	Do not Intend to Implement	Total Recommendations
June 2005						
Chief Information Office		1	-	-	-	1
Economic and Rural Development and Tourism		1	-	-	-	1
Education		4	3	-	1	8
Emergency Management Office		-	-	-	1	1
Finance		12	2	1	-	15
Health and Wellness		-	1	-	-	1
Natural Resources		11	3	-	2	16
Transportation and Infrastructure Renewal		6	5	-	1	12
	Subtotal	**35**	**14**	**1**	**5**	**55**
	Percentages	64%	25%	2%	9%	100%
December 2005						
Community Services		9	-	-	-	9
Economic and Rural Development and Tourism		4	-	-	-	4
Finance		11	-	-	2	13
Health Promotion and Protection		9	-	-	-	9
Intergovernmental Affairs		5	-	-	-	5
Justice		7	-	-	-	7
Labour and Advanced Education		6	2	-	1	9
Public Service Commission		1	1	-	-	2
Service Nova Scotia and Municipal Relations		1	-	-	-	1
Tourism, Culture and Heritage		5	-	-	-	5
Treasury Board Office		4	-	-	-	4
	Subtotal	**62**	**3**	**-**	**3**	**68**
	Percentages	91%	4%	0%	4%	100%
	Total	**97**	**17**	**1**	**8**	**123**
	Percentages	79%	14%	1%	7%	100%

Appendix 3: Tracking Auditor General Recommendations (TAGR): Internal Process

TAGR System

The TAGR system is a database of Auditor General recommendations and department responses to those recommendations. It was developed in cooperation with the Office of the Auditor General in 2008. When the AG releases a report, all recommendations are entered into the TAGR database and assigned to the appropriate departments/offices for action.

The TAGR system is continuously being updated by departments on the progress they are making to meet the AGs recommendations. A recommendation may have a status of "Work in Progress" one day and then be updated to "Complete" on another.

Information reported in the TAGR system is updated by the department/office responsible for the recommendation. This information is reported to the Steering Committee, Audit Committee and Auditor General after they have been reviewed by departmental program managers and senior management.

As with any system, when information is extracted (a snapshot in time) there can be some differences between the extract and the live system. There can also be a delay in reporting in the system from when a recommendation is implemented to when it is updated in the system, in part due to controls put in place to ensure information is received, recorded, reported and approved by the appropriate parties.

There are many examples of a recommendation moving from work in progress to complete. However, there are also circumstances where a department reports a recommendation as complete but upon validation it can be determined that the intent of the recommendation has not been met and the status would be moved back to work in progress.

The importance of any monitoring system is to ensure the information being provided is timely and accurately reflects the most up-to-date information. Those using the system must also be aware of its limitations and use the information appropriately. The province will implement annual training sessions to ensure those using the system are reporting appropriately.

TAGR Governance Structure

The TAGR Steering Committee governs the TAGR process and acts as the conduit between the Audit Committee and the TAGR representatives within departments. The Steering Committee is made up of senior management from Department of Finance, Treasury Board Office and Office of Policy and Priorities. The Steering Committee reviews initial follow-up responses to the Auditor General (two year old recommendations) but does not go back to older responses and review them every year unless specifically requested.

TAGR Liaisons and Coordinators in each department work with program managers to coordinate and review all recommendations and the responses. These Liaisons / Coordinators work with the Steering Committee to ensure the responses are updated in the TAGR system and they have been approved by the appropriate individuals.